

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re:	§	
	§	
MAR AIR FOODS LLC	§	Case No. 815-70478 AST
	§	
Debtor	§	

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

ALLAN B. MENDELSON, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

<p>Assets Abandoned: 0.00 <i>(Without deducting any secured claims)</i></p>	<p>Assets Exempt: NA</p>
<p>Total Distributions to Claimants: 657,037.40</p>	<p>Claims Discharged Without Payment: NA</p>
<p>Total Expenses of Administration: 72,962.60</p>	

3) Total gross receipts of \$ 730,000.00 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$ 730,000.00 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$ NA	\$ NA	\$ NA	\$ NA
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	NA	72,962.60	72,962.60	72,962.60
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	NA	NA	NA	NA
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	NA	NA	NA	NA
GENERAL UNSECURED CLAIMS (from Exhibit 7)	0.00	1,214,635.96	1,214,635.96	657,037.40
TOTAL DISBURSEMENTS	\$ 0.00	\$ 1,287,598.56	\$ 1,287,598.56	\$ 730,000.00

4) This case was originally filed under chapter 7 on 02/09/2015 . The case was pending for 30 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 08/04/2017 By: /s/ALLAN B. MENDELSON
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 – GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
ADVERSARY PROCEEDING - AMR Management, LLC	1241-000	730,000.00
TOTAL GROSS RECEIPTS		\$ 730,000.00

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
NA		NA	NA
TOTAL FUNDS PAID TO DEBTOR & THIRD PARTIES			\$ 0.00

EXHIBIT 3 – SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
NA	NA	NA	NA	NA	NA	NA
TOTAL SECURED CLAIMS			\$ NA	\$ NA	\$ NA	\$ NA

EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
ALLAN B. MENDELSON	2100-000	NA	18,250.00	18,250.00	18,250.00
ALLAN B. MENDELSON	2200-000	NA	29.14	29.14	29.14
INTERNATIONAL SURETIES, LTD.	2300-000	NA	301.34	301.34	301.34
Empire National Bank	2600-000	NA	5,363.20	5,363.20	5,363.20
CLERK OF THE COURT	2700-000	NA	350.00	350.00	350.00
ROSEN, KANTROW & DILLON, PLLC	3210-000	NA	47,832.50	47,832.50	47,832.50
ROSEN, KANTROW & DILLON, PLLC	3220-000	NA	336.42	336.42	336.42
GARY R. LAMPERT, CPA	3410-000	NA	500.00	500.00	500.00
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		\$ NA	\$ 72,962.60	\$ 72,962.60	\$ 72,962.60

EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
NA	NA	NA	NA	NA	NA
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		\$ NA	\$ NA	\$ NA	\$ NA

EXHIBIT 6 – PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
NA	NA	NA	NA	NA	NA	NA
TOTAL PRIORITY UNSECURED CLAIMS			\$ NA	\$ NA	\$ NA	\$ NA

EXHIBIT 7 – GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Delta Air Lines, Inc. Corporate Real Estate 1030 Delta Blvd. Atlanta, GA 30354-1989		0.00	NA	NA	0.00
	Smith Gambrell & Russell, LLP 1301 Avenue Of The Americas, 21st Floor New York, NY 10019		0.00	NA	NA	0.00
000002	DELTA AIRLINES, INC.	7100-000	NA	1,211,856.53	1,211,856.53	655,533.91
000001	INTERNAL REVENUE SERVICE	7100-000	NA	2,779.43	2,779.43	1,503.49
TOTAL GENERAL UNSECURED CLAIMS			\$ 0.00	\$ 1,214,635.96	\$ 1,214,635.96	\$ 657,037.40

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

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Exhibit 8

Case No: 815-70478 AST Judge: ALAN S. TRUST
Case Name: MAR AIR FOODS LLC

Trustee Name: ALLAN B. MENDELSON
Date Filed (f) or Converted (c): 02/09/15 (f)
341(a) Meeting Date: 03/18/15
Claims Bar Date: 05/20/15

For Period Ending: 08/04/17

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Used equipment in storage facility located at 110	Unknown	0.00		0.00	FA
2. ADVERSARY PROCEEDING - AMR Management, LLC (u) Adv. Pro. No. 815-08266 settled for sum of \$730,000.00 pursuant to August 25, 2016 Stipulation - with court approval per November 7, 2016 order. (Trustee Commission is capped at \$18,250.00 - other admin.expenses at \$50,000.00)	0.00	125,000.00		730,000.00	FA

TOTALS (Excluding Unknown Values)	\$0.00	\$125,000.00	\$730,000.00	Gross Value of Remaining Assets \$0.00 (Total Dollar Amount in Column 6)
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Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Invetigated for equity in an entity which was newly-created by the Debtor's principals and/or potentially meritorious grounds to pursue prosecution of fraudulent conveyance claims. A fraudulent conveyance action was commenced and resolved by Stipulation providing the estate with \$125,000.00 - which settlement was approved by order dated January 5, 2016 , but which order was vacated on January 7, 2016. The Settlement Agreement was renegotiated - subject to court approval. Adv. Pro. No. 815-08266 was settled for the sum of \$730,000.00 pursuant to August 25, 2016 Stipulation - with court approval per November 7, 2016 order.

Initial Projected Date of Final Report (TFR): 06/30/16 Current Projected Date of Final Report (TFR): 06/30/17

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit 9

Case No: 815-70478 -AST
Case Name: MAR AIR FOODS LLC

Trustee Name: ALLAN B. MENDELSON
Bank Name: Empire National Bank
Account Number / CD #: *****6763 Checking Account (Non-Interest Earn

Taxpayer ID No: 73-1678309
For Period Ending: 08/04/17

Blanket Bond (per case limit): \$ 44,643,604.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
12/02/15	2	AMR Management, LLC c/o Charles E. Boulbol, Esq. 26 Broadway, 17th Floor New York, NY 10004	BALANCE FORWARD LITIGATION SETTLEMENT PROCEEDS \$125,000.00 settlement payment pursuant to December 1, 2015 Stipulation - subject to court approval	1241-000	125,000.00		0.00 125,000.00
12/28/15	000101	INTERNATIONAL SURETIES, LTD. ONE SHELL SQUARE 701 POYDRAS STREET - SUITE 420 NEW ORLEANS, LA 70139	TRUSTEE BOND 2016 Chapter 7 Trustee Bond # 016027942	2300-000		54.72	124,945.28
01/04/16		Empire National Bank	BANK SERVICE FEE	2600-000		182.29	124,762.99
02/01/16		Empire National Bank	BANK SERVICE FEE	2600-000		181.98	124,581.01
03/01/16		Empire National Bank	BANK SERVICE FEE	2600-000		181.68	124,399.33
04/01/16		Empire National Bank	BANK SERVICE FEE	2600-000		181.42	124,217.91
05/02/16		Empire National Bank	BANK SERVICE FEE	2600-000		181.15	124,036.76
06/01/16		Empire National Bank	BANK SERVICE FEE	2600-000		180.90	123,855.86
07/01/16		Empire National Bank	BANK SERVICE FEE	2600-000		180.62	123,675.24
08/01/16		Empire National Bank	BANK SERVICE FEE	2600-000		180.36	123,494.88
09/01/16		Empire National Bank	BANK SERVICE FEE	2600-000		180.10	123,314.78
10/03/16		Empire National Bank	BANK SERVICE FEE	2600-000		179.83	123,134.95
11/01/16		Empire National Bank	BANK SERVICE FEE	2600-000		179.59	122,955.36
11/29/16	2	AMR Management, LLC c/o Charles E. Boulbol, Esq. 26 Broadway, 17th Floor New York, NY 10004	LITIGATION SETTLEMENT PROCEEDS Balance of payments needed to settled Adv. Pro. No. 815-08266 for the sum of \$730,000.00 pursuant to August 25, 2016 Stipulation - with court approval per November 7, 2016 order.	1241-000	605,000.00		727,955.36
12/01/16		Empire National Bank	BANK SERVICE FEE	2600-000		238.13	727,717.23
12/29/16	000102	INTERNATIONAL SURETIES, LTD. ONE SHELL SQUARE 701 POYDRAS STREET - SUITE 420		2300-000		246.62	727,470.61

Page Subtotals

730,000.00

2,529.39

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit 9

Case No: 815-70478 -AST
Case Name: MAR AIR FOODS LLC

Trustee Name: ALLAN B. MENDELSON
Bank Name: Empire National Bank
Account Number / CD #: *****6763 Checking Account (Non-Interest Earn

Taxpayer ID No: 73-1678309
For Period Ending: 08/04/17

Blanket Bond (per case limit): \$ 44,643,604.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
01/03/17		NEW ORLEANS, LA 70139 Empire National Bank	BANK SERVICE FEE	2600-000		1,081.61	726,389.00
02/01/17		Empire National Bank	BANK SERVICE FEE	2600-000		1,079.84	725,309.16
03/01/17		Empire National Bank	BANK SERVICE FEE	2600-000		973.70	724,335.46
03/20/17	000103	GARY R. LAMPERT, CPA 100 MERRICK ROAD, SUITE 211-W ROCKVILLE CENTRE, NY 11570	ACCOUNTANT FEES pursuant to November 30, 2016 court order for preparation of estate tax returns	3410-000		500.00	723,835.46
06/27/17	000104	CLERK OF THE COURT U.S. BANKRUPTCY COURT ALFONSE M. D'AMATO U.S. COURTHOUSE 290 FEDERAL PLAZA P.O. BOX 9013 CENTRAL ISLIP, NY 11722-9013	SPECIAL CHARGES	2700-000		350.00	723,485.46
06/27/17	000105	ROSEN, KANTROW & DILLON, PLLC 38 NEW STREET HUNTINGTON, NY 11743	ATTORNEY FEES pursuant to order dated June 27, 2017	3210-000		47,832.50	675,652.96
06/27/17	000106	ROSEN, KANTROW & DILLON, PLLC 38 NEW STREET HUNTINGTON, NY 11743	ATTORNEY EXPENSES pursuant to order dated June 27, 2017	3220-000		336.42	675,316.54
06/27/17	000107	ALLAN B. MENDELSON 38 NEW STREET HUNTINGTON, NY 11743	Chapter 7 Compensation/Fees	2100-000		18,250.00	657,066.54
06/27/17	000108	ALLAN B. MENDELSON 38 NEW STREET HUNTINGTON, NY 11743	Chapter 7 Expenses	2200-000		29.14	657,037.40
06/27/17	000109	Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346	Claim 000001, Payment 54.09%	7100-000		1,503.49	655,533.91
06/27/17	000110	Delta Airlines, Inc. c/o Smith, Gambrell & Russell, LLP	Claim 000002, Payment 54.09%	7100-000		655,533.91	0.00

Page Subtotals

0.00

727,470.61

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit 9

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Taxpayer ID No: 73-1678309
For Period Ending: 08/04/17

Blanket Bond (per case limit): \$ 44,643,604.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		Attn: Jason S. Bell Esq. 1230 Peachtrees Street, N.E. Ste 3100 Atlanta, GA 30309					

COLUMN TOTALS	730,000.00	730,000.00	0.00
Less: Bank Transfers/CD's	0.00	0.00	
Subtotal	730,000.00	730,000.00	
Less: Payments to Debtors		0.00	
Net	730,000.00	730,000.00	

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
Checking Account (Non-Interest Earn - *****6763	730,000.00	730,000.00	0.00
	-----	-----	-----
	730,000.00	730,000.00	0.00
	=====	=====	=====
(Excludes Account Transfers)		(Excludes Payments To Debtors)	Total Funds On Hand

Page Subtotals 0.00 0.00